

Building Competent Sales Organizations

In the average sales organization the amount of business lost through men who do not make good in important territories is big. Selling authorities estimate that it costs \$3,000 per man to develop District Sales Managers. For one hundred men this amounts to \$300,000.

THE BUSINESS BUILDERS eliminates this loss to the corporations it expands, and reduces the element of risk on men to the minimum. The sales organization is built simultaneously with the selling of the securities, and se-lections for District Managers are made from actual records of consistent work.

This is one of the efficiencies of the Business Builders' method of financing. It ensures a competent sales force. It also ensures immediate sales action by the expanded corporation.

JAMES W. ELLIOTT'S **BUSINESS BUILDERS**

Cnickerbocker Building second Street and Broadw 12th and 13th Floors



for blithe September...and exclusively YOUMANS this jaunty model which so deftly chimes with the spirit of the season.





COCKTAILS

and blending qualities make your "private stock" last longer and taste better, 100.

And, as an appe-tizer — well, just try it! 'Original Recipea" our new booklet,





FAMOUS restaurants frequently serve Long Island Duckling. The chefs appreciate its wonderful flavor. Patrons expect to find it on the menu. You can also order from your butcher for home cooking.

Studio will open September 19th.



An advertisement in the Lost and Found columns of THE NEW YORK HERALD offers a real possibility of recovering your lost property.

AT GOLF, SAYS CADDY

He and H. F. Whitney Lose to J. L. Replogle and Percy R. Pyne 2d.

MAKES HIS ROUND IN 103

President and Wife Enjoy Day at Piping Rock After Visit to Navy Yard.

AT SOUTHAMPTON TO-DAY

Plans Are for Party to Start for Washington To-night on Yacht Mayflower.

President Harding went on a golfing The only groups that have actually organized like some of the others, and the first organized like some of the others, and the first of the first of the first of the groups of the grou voyage down Long Island Sound yes-

Glen Cove, in two and a half hours. The
Mayflower's launch took the pilgrims to
the pler. The President waved off a
helping hand and vaulted the rall to the
planks.

A committee from the Piping Rock
Club met the visitors at the pier. Among
these were Frederic P. Moore, chairman
of the house committee and head of the
welcomers, as Henry Rogers Winthrop,
president of the club, is in Europe; A.
Z. Gray, the secretary; H. F. Whitney
and Messrs. Brokaw and Pyne. President Harding also had a handshake for
Capt. Unneberg, skipper of the New
York Yacht Club's pier.

Alien WAR PRISONERS

Mrs. Harding Is Received.

An umbrageous ride of about four miles brought the party to the Piping Rock Club, where a committee of women members was waiting to receive Mrs. Haráing. Then sixteen persons sat down to a hearty Presidential luncheon. This ended with blueberry pie—Long Island blueberries. But despite the heartiness of the meal the President was so anxious to match his skill against the baffling golf course that he did not wait the full hour after enting prescribed by some doctors as a settler before exercise. Par for the course is 72, but the best score of any amateur is 74, made two years ago by S. David Herron. The course record is 69, made by the club's professional, Jack Weems.

The President came next. His bag held eight clubs. Its proud bearer, an eighteen-year-old boy, rejoices in the

HARDING OUTLUCKED HARDING OPENS A DRIVE ON **BLOC SYSTEM IN CONGRESS**

ers' lobbies had been established in Washington. They represented all branches of the political movement among farmers, ranging from the North Dakota Non-Partisan League group to more conservative organizations. All of them, however, had politics in mind as the best method of procedure.

The result was a series of subdivisions, so that one group represented the grain growers, another the livestock producers, another the dairy interests and still another the cotton producers. The fruit growers were represented, and still fruit growers were represented, and still rs' lobbies had been established in

ALIEN WAR PRISONERS

ARE TO BE DEPORTED

measures looking toward larger appropriations and more liberal treatment by the Federal government of these projects are earnestly advocated by this group.

Representative Waiter F. Lineberger of California and Representative Royaf C. Johnson of South Dakota have been taking a leading part in the bloc of exservice men. They are of course quick to get behind and push any legislation looking toward financial relief or other benefits for former service men. This group was strongly in favor of the solidier bonus bill, which has been temporarily laid aside in the Senate, on recommendation of President Harding, because of the financial condition of the Treasury.

ducers, another the dary interests and still another the cotton producers. The fruit growers were represented, and still others represented a radical movement which aimed to use the farmers movement for selfish purposes. The whole movement was predicated upon the idea that legislation for farmers should be passed regardless of what other interests of the country demanded.

It is found its chief expression in the tariff, and its expression had much to do with discrediting the movement. Exorbitant tariffs on wool, hides and butter had the effect of awakening clear thinking farmers to a realization of what really was being brought about.

Although the agricultural bloc has been bolder than any other group during the last few months in demanding legislation of special benefit to the farmers of the country, the bloc idea in the specific coal benefit to the farmers of the country, the bloc idea in the form of the country and the effect of awakening clear thinking farmers to a realization of what really was being brought about.

Although the agricultural bloc has been bolder than any other group during the last few months in demanding legislation of special benefit to the farmers of the country, the bloc idea in the foundation of the country and the effect of awakening clear thinking farmers to a realization of what the farmers of the country, the bloc idea in the House bill repealing these taxes of next January 1, as recommended by Secremevertheless powerful when they choose to sharply defined, but which are nevertheless powerful when they choose to sharply defined, but which are nevertheless powerful when they choose to sharply defined, but which are nevertheless powerful when they choose to sharply defined, but which are others are others whose lines are others whose

EXTENDED TO JAN. 1

WASHINGTON, Sept. 13 .- Corporations

Government departments.

This report was called for to-day by the committee, which was represented as taking the position that it could not complete the levy sections of the bill until it had more detailed information as to how the departments expected to accomplish the \$350,000,000 cut in outgo agreed upon at the White House tax conference last month.

With this information in hand, Chairman Penrose said the committee prob-

President and Judges of Federal courts, the first \$500 of income from investments in building and loan associations and contributions made by corporations for charitable purposes. The committee also disagreed to the House provision allowing travelling salesmen to deduct from their income all expenses incurred while on the road.

A new section added to the House bill

A new section added to the House bill A new section added to the House bill would require individuals having a gross income of \$5,000 annually to make a return, irrespective of whether the total amount of net income was taxable. Chairman Penrose said the Treasury expected through this provision to collect income tax from many persons not now making returns. aking returns.

and exempting fraternal beneficiary s cieties from Federal taxation. It agree also to the House provision permitting corporations after next January 1 to make consolidated returns for subsidiary

EXCESS PROFITS TAX

Senate Committee Sides With House and Against Mellon on Corporation Levy.

would be required to pay excess profits taxes for another year under a decision to-day of the Senate Finance Committaxes for another year under a decision to-day of the Senate Finance Committee, which finally approved the provision in the House bill repealing these taxes as of next January 1 instead of last Treasury estimates, through repeal of the capital stock tax. In 1923, however, corporations would pay \$242,500,000 less as of next January 1 instead of last Treasury estimates, through repeal of Treasury estimates, through repeal of

the profits tax, which would cut Government revenues \$450,000,000 a year.
As an offset corporations, it was explained, would pay an additional 5 per

year, and adopted an amendment increasing the corporation income tax from 10 to 15 per cent. instead of 12½ per cent. effective January 1, 1922.

These represented the major decisions reached at two sessions, although it was said officially that the committee virtually had decided to amend the House bill so as to continue the tax on express packages and oil transported by pipe line. Whether any portion of the taxes on the transportation of freight and passengers will be retained after next January 1 will depend, Chairman Penrose said, upon a report to be made the process of the same taxes of the transportation of the taxes on the transportation of freight and passengers will be retained after next January 1 will depend, Chairman Penrose said, upon a report to be made

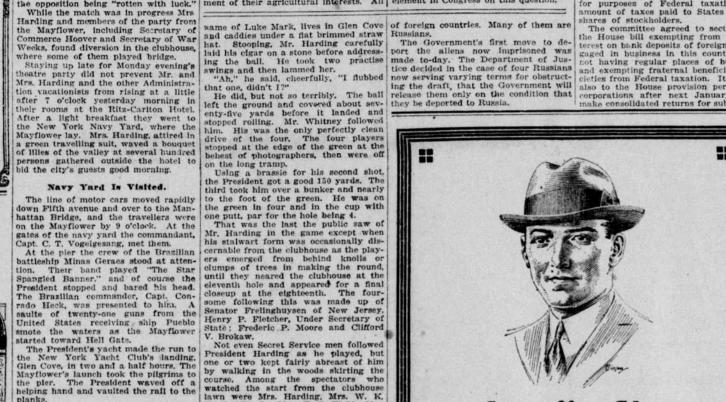
with this information in hand, Chairman Penrose said the committee probably could finish all levy sections of the bill to-morrow.

Provisions in the House bill stricken out to-day included those exempting from the income tax the salaries of the President and Judges of Federal courts,

making returns

Another provision added by the committee would permit banks to deduct for purposes of Federal taxation the amount of taxes paid to States on the shares of stockholders.

The committee agreed to sections of the House bill exempting from tax interest on bank deposits of foreigners engaged in business in this country, but not having regular places of business, and exempting fraternal beneficiary so-



SELECT Your New

Soft Hat or Derby

At SAKS

-Buckingham, "Saksco", Christy's of London, Mallory and Stetson Soft Hats and Derbies are All Here Awaiting Your Choice

AKS & COMPANY have one of the most extensive stocks of men's hats to be seen in America. Almost every well-known maker is represented, the range of styles in both soft hats and derbies being so complete that failure to satisfy your requirements is out of the question. We have the color you want, the weight and the size at the lowest price consistent with first quality headgear.

Buckingham Hats . . . 6.00 and 7.00 "Saksco" Hats 4.00 and 5.00 Christy London-Made Hats . 7.00 and 8.00 Mallory Hats . . 5.00, 6.00 and 7.00 Stetson Hats . . 7.00, 8.00 and 10.00

Saks & Company

BROADWAY oft 34th STREET MEN'S HAT DEPARTMENT - STREET FLOOR

learned that yesterday the advance colunusidiary.

In this opinion of taxes would have to be imposed at sufficient funds would be raised it of the committee, he added, was eail the taxes on the transportation of the committee, he added, was eail the taxes on the transportation of the committee, he added to self-be reported it of the committee, he added to self-be reported it of the committee, he added to self-be reported it of the peninsula. Without loss to the Spanish.

The advance is continuing against the British Association. In sesska Bere retained because there was ticular demand for their repeal.

The third property is the self-be reported the degree of doctor of laws on several members of the British Association. In sesska Bere among them Dr. Irving Langmuler of the research laboratory of the Generally the Kabyles are beaten easily on the plain. The difficulties begin in the mountainous regions. The selge of Mellila is being raised.

BR. LANGMUIR HONORED.

EDINBURGH, Sept. 12.—Edinburgh University has conferred the degree of doctor of laws on several members of the British Association. In sesska Bere among them Dr. Irving Langmuler of the research laboratory of the Generally the Kabyles are beaten easily on the plain. The difficulties begin in the mountainous regions. The selge of Mellila is being raised.

BR. LANGMUIR HONORED.

EDINBURGH, Sept. 12.—Edinburgh University has conferred the degree of doctor of laws on several members of the British Association. In sesska Bere among them Dr. Irving Langmuler of the research laboratory of the Generally the Kabyles are beaten easily on the plain. The difficulties begin in the mountainous regions.

BR. LANGMUIR HONORED.

EDINBURGH, Sept. 12.—Edinburgh University has conferred the degree of doctor of laws on several members of the mountainous regions.

BR. LANGMUIR HONORED.

EDINBURGH, Sept. 12.—Edinburgh University has conferred the degree of doctor of laws on several members of the mountainous regions.

BR. LANGMUIR HONORED.

EDINBURGH, Sept. 12.—Edinburgh U companies or an individual return for each subsidiary.

Discussing action on the levy sections, Chairman Penrose said in his opinion no new taxes would have to be imposed and that sufficient funds would be raised by the levies already agreed upon. The thought of the committee, he added, was to repeal the taxes on the transportation of freight and passenger, with the levies on oil by pipe lines and on express packages retained because there was no particular demand for their repeal.

Under the bill as amended to-day corporations would pay \$60,000,000 less in taxes in 1922 than under the present law, but most of this loss in Government revenue would be made up by committee changes.

The reduction in corporation taxes

GROUND IN MOROCCO

Advance Supported by Fleets

Special Cable to THE NEW YORK HERALD oppright, 1921, by THE NEW YORK HERALD MADRID, Sept. 13.—A strict censorship

as been imposed upon Moroccan opera-

tions for strategic reasons, but it was

TIFFANY & CO.

FIFTH AVENUE & 37 TSTREET

FINE CHINA PLATES

MINTON, CROWN STAFFORDSHIRE, CAULDON, DOULTON CROWN DERBY, COPELAND, COALPORT AND LENOX

NEW YORK "THE PARIS SHOP OF AMERICA"

New Location will be 5th Avenue at 56th and 57th Streets

Will Close Out in Removal Sales Today

30 Dance Frocks & Evening Gowns at \$50

Values up to \$175-Attractive youthful styles in taffeta, satin chiffon and net, suitable for wear at social affairs in town or country.

25 Day Dresses at \$50

Values up to \$175-Of chiffon, Georgette, taffeta, satin and crepe, light and

45 Hand Tailored & Costume Suits at \$55-85

Values up to \$295—Long coated, plain tailored styles and elaborate two and three piece effects, richly embroidered and braided.

30 Sport and Costume Blouses at \$9.50-12

Values up to \$35-Remaining selections in crepe de chine, Georgette and satin, suit shades and light colors.

-Fur Coats and Wraps-

Handsome Taupe Caracul Wraps at \$750 \$1050 Values, Large collars of brown and taupe fox.

4 Choice Odd Hudson Seal Wraps at \$475 Values up to \$1050

Choice Persian Lamb Coat at \$395 \$750 Value

Black Russian Pony Coats at \$175 \$275 Value, Large collars and cuffs of Australian Opossum, Skunk and Raccoon.

Black Russian Pony Coat at \$95

Smart Neck Scarfs

To Complement the Tailored Frock or Suit

\$35 Single Skin Fitch Scarfs at \$15

\$45 Dark Fitch and Raccoon Scarfs at \$25 (Single skin effects)

\$125 to \$145 Choice Kamchatka & Platinum Foxes at \$65

\$150 Choice Natural Hudson Bay Sable Scarfs

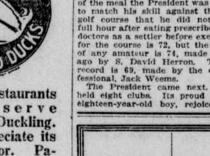
(Single skin effects)

\$250 Blended Russian Sable Scarfs at \$135

(Single skin effects)

Smart Autumn Hats at \$15-\$20-\$25-

VALUES FROM \$30 TO \$50-Designed in our own workrooms from reserve ma terials-of duvetyn, velvet and cire satin.



BERGDORF **GOODMAN 616 FIFTH AVENUE**

ANNOUNCE THE OPENING

OF A NEW ROOM WHERE REASONABLE PRICES.

COPIES OF THE SMARTEST FRENCH CLOTHES ARE CARRIED IN STOCK READY TO PUT ON AT VERY